

PUBLIC ANNOUNCEMENT

THIS IS A PUBLIC ANNOUNCEMENT FOR INFORMATION PURPOSES ONLY AND IS NOT A PROSPECTUS ANNOUNCEMENT AND DOES NOT CONSTITUTE AN INVITATION OR OFFER TO ACQUIRE, PURCHASE OR SUBSCRIBE TO SECURITIES, NOT FOR RELEASE, PUBLICATION OR DISTRIBUTION DIRECTLY OR INDIRECTLY OUTSIDE INDIA. INITIAL PUBLIC OFFERING OF EQUITY SHARES OF ABACUS LIFESTYLE BRANDS LIMITED ON THE EMERGE PLATFORM OF NATIONAL STOCK EXCHANGE OF INDIA LIMITED ("NSE OR NSE EMERGE") IN COMPLIANCE WITH CHAPTER IX OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018, AS AMENDED ("SEBI ICDR REGULATIONS").



(Please scan this QR Code to view the DRHP and Draft Abridged Prospectus)



ABACUS LIFESTYLE BRANDS LIMITED

CIN: U74101UP2011PLC047839

The Company was initially incorporated on December 09, 2011, as a private limited company in the name of "Abacus India Agencies Private Limited" under the provisions of the Companies Act, 1956, pursuant to a Certificate of Incorporation issued by the Registrar of Companies, Uttar Pradesh bearing Corporate Identification Number U74102UP2011PTC047839. Subsequently, pursuant to a Board resolution dated February 12, 2024 and Shareholders' resolution dated March 27, 2024, our Company changed its name from "Abacus India Agencies Private Limited" to "Abacus Lifestyle Brands Private Limited", and a fresh Certificate of Incorporation dated June 18, 2024 was issued by the Registrar of Companies, Central Processing Centre. Further, pursuant to a Board resolution dated July 19, 2024 and Shareholders' resolution dated July 23, 2024, the Company was converted from a private limited company into a public limited company and, consequently, its name was changed from "Abacus Lifestyle Brands Private Limited" to "Abacus Lifestyle Brands Limited". A fresh Certificate of Incorporation consequent upon the conversion of the Company into a public limited company, dated October 01, 2024, was issued by the Central Processing Centre. The Corporate Identification Number (CIN) of our Company is U74101UP2011PLC047839. For details in relation to the incorporation of the Company, change in name, conversion into a public limited company, change in Registered Office and other corporate matters, please refer to the chapter titled "Our History and Certain Other Corporate Matters" beginning on page 161 of the Draft Red Herring Prospectus.

Registered Office: House No. B-102, Vibhuti Khand, Gomti Nagar, Lucknow, Uttar Pradesh, India, 226010

Contact Person: Anikta Gupta, Company Secretary & Compliance Officer

Email: info@abacustylebrands.com; Website: https://www.abacustylebrands.com; Contact No: +91 7571005076

PROMOTERS OF OUR COMPANY: SUNIT KUMAR MISHRA AND KALPANA MISHRA

INITIAL PUBLIC ISSUE OF UPTO 64,72,800 EQUITY SHARES OF FACE VALUE OF ₹ 10.00 EACH (THE "EQUITY SHARES") OF ABACUS LIFESTYLE BRANDS LIMITED (THE "COMPANY" OR THE "ISSUER") AT AN ISSUE PRICE OF ₹ [-] PER EQUITY SHARE FOR CASH, AGGREGATING UP TO ₹ [-] LAKHS COMPRISING OF FRESH ISSUE OF UPTO 64,72,800 EQUITY SHARES AGGREGATING TO ₹ [-] LAKHS ("FRESH ISSUE"). THE ISSUE INCLUDES A RESERVATION OF UPTO [-] EQUITY SHARES OF FACE VALUE OF ₹ 10/- EACH, AT AN ISSUE PRICE OF ₹ [-] PER EQUITY SHARE FOR CASH, AGGREGATING ₹ [-] LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY THE MARKET MAKER TO THE ISSUE (THE "MARKET MAKER RESERVATION PORTION"). THE PUBLIC ISSUE LESS MARKET MAKER RESERVATION PORTION I.E. NET ISSUE OF UPTO [-] EQUITY SHARES OF FACE VALUE OF ₹ 10/- EACH, AT AN ISSUE PRICE OF ₹ [-] PER EQUITY SHARE FOR CASH, AGGREGATING UPTO ₹ [-] LAKHS IS HEREIN AFTER REFERRED TO AS THE "NET ISSUE". THE PUBLIC ISSUE AND NET ISSUE WILL CONSTITUTE [-] % AND [-] % RESPECTIVELY OF THE POST-ISSUE PAID-UP EQUITY SHARE CAPITAL OF THE COMPANY.

THE FACE VALUE OF EQUITY SHARES IS ₹ 10/- EACH. THE PRICE BAND AND THE MINIMUM BID LOT WILL BE DECIDED BY OUR COMPANY IN CONSULTATION WITH THE BOOK RUNNING LEAD MANAGER AND WILL BE ADVERTISED IN [-] EDITION OF [-] (A WIDELY CIRCULATED ENGLISH NATIONAL DAILY NEWSPAPER) AND [-] EDITION OF [-] (A WIDELY CIRCULATED HINDI NATIONAL DAILY NEWSPAPER) AND [-] EDITION OF [-] (HINDI BEING THE REGIONAL LANGUAGE OF LUCKNOW, UTTAR PRADESH WHERE OUR REGISTERED OFFICE IS LOCATED), AT LEAST TWO WORKING DAYS PRIOR TO THE BID/ISSUE OPENING DATE AND SHALL BE MADE AVAILABLE TO THE EMERGE PLATFORM OF NATIONAL STOCK EXCHANGE OF INDIA LIMITED ("NSE OR NSE EMERGE") FOR THE PURPOSES OF UPLOADING ON THEIR WEBSITE IN ACCORDANCE WITH THE SEBI ICDR REGULATIONS, AS AMENDED THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION I.E. NET ISSUE OF UPTO [-] EQUITY SHARES AGGREGATING TO ₹ [-] LAKHS (THE "NET ISSUE").

In case of any revision in the Price Band, the Bid/Issue Period shall be extended for at least three additional Working Days after such revision of the Price Band, subject to the total Bid/Issue Period not exceeding 10 Working Days. In cases of force majeure, banking strike or similar circumstances, the Company in consultation with the Book Running Lead Manager, for reasons to be recorded in writing extend the Bid/Issue Period for a minimum of one Working Day, subject to the Bid/Issue Period not exceeding 10 Working Days. Any revision in the Price Band, and the revised Bid/Issue Period, if applicable, shall be widely disseminated by notification to the Stock Exchanges by issuing a press release and also by indicating the change on the website of the BRLM and at the terminals of the Members of the Syndicate and by intimation to Self-Certified Syndicate Banks ("SCSBs") other Designated Intermediaries and the Sponsor Banks, as applicable. This Issue is being made through the Book Building Process, in terms of Rule 19(2)(b) of the Securities Contracts (Regulation) Rules, 1957, as amended (the "SCRR") read with Regulation 229 (2) of the SEBI ICDR Regulations and in compliance with Regulation 253 (1) and 253 (2) of the SEBI ICDR Regulations 2018, wherein not more than 50.00% of the Net Issue shall be available for allocation on a proportionate basis to Qualified Institutional Buyers ("QIBs") (the "QIB Portion"), provided that the Company in consultation with the BRLM may allocate up to 60.00% of the QIB Portion to Anchor Investors on a discretionary basis ("Anchor Investor Portion"). Out of the Anchor Investor Portion, upto 40% of the Anchor Investor Portion shall be reserved in the following manner: (i) 33.33% shall be available for allocation to domestic Mutual Funds and (ii) 6.67% shall be available for allocation to life insurance companies and pension funds, subject to valid Bids being received from domestic Mutual Funds, life insurance companies, and pension funds at or above the Anchor Investor Allocation Price. In the event of under-subscription under (i) above, the allocation may be made to domestic Mutual Funds. In the event of under-subscription or non-allocation in the Anchor Investor Portion, the balance Equity Shares shall be added to the remaining QIB Portion (other than the Anchor Investor Portion) ("Net QIB Portion"). Further, 5.00% of the Net QIB Portion shall be available for allocation on a proportionate basis to Mutual Funds only, and the remainder of the Net QIB Portion shall be available for allocation on a proportionate basis to all QIB Bidders, other than Anchor Investors, including Mutual Funds, subject to valid Bids being received at or above the Issue Price. However, if the aggregate demand from Mutual Funds is less than 5.00% of the Net QIB Portion, the balance Equity Shares available for allocation in the Mutual Fund Portion will be added to the remaining Net QIB Portion for proportionate allocation to QIBs. Further not less than 15% of the Net Issue shall be available for allocation on a proportionate basis to Non-Institutional Bidders out of which (a) one third of such portion shall be reserved for applicants with application size of more than ₹ 2,00,00,000 and up to ₹ 10,00,00,000; and (b) two third of such portion shall be reserved for applicants with application size of more than ₹ 10,00,00,000, provided that the unsubscribed portion in either of such sub-categories may be allocated to applicants in the other sub-category of Non-Institutional Bidders and not less than 35% of the Net Issue shall be available for allocation to Individual Bidders, who applies for minimum application size, in accordance with the SEBI ICDR Regulations, subject to valid Bids being received at or above the Issue Price. All potential Bidders (except Anchor Investors) are required to mandatorily utilise the Application Supported by Blocked Amount ("ASBA") process providing details of their respective ASBA accounts, and UPI ID in case of RIBs using the UPI Mechanism, if applicable, in which the Corresponding Bid Amounts will be blocked by the SCSBs or by the Sponsor Bank under the UPI mechanism, as the case may be, to the extent of respective Bid Amounts. Anchor Investors are not permitted to participate in the Issue through the ASBA process. For details, see "Issue Procedure" beginning on page 270 of the Draft Red Herring Prospectus.

This public announcement is made in compliance with pursuant to regulation 247 of the SEBI ICDR Regulation, 2018 along with F. No. SEBI/LAD-NRO/GN/2025/233 Notification dated March 03, 2025 and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Amendment) Regulations, 2025 and applicability of corporate governance provisions under SEBI LODR Regulations, 2015 on SME Companies for fulfilling all additional criteria, the DRHP filed with the EMERGE Platform of National Stock Exchange of India Limited ("NSE") shall be made available to the public for comments, if any, for a period of at least 21 days, from the date of such filing by hosting it on the website of the NSE at www.nseindia.com, and the website of the Company at <https://www.abacustylebrands.com>, and at the website of BRLM i.e. Grete Corporate Services Limited at www.gretec.com. Our Company hereby invites the members of the public to give their comments to NSE, EmERGE, to the Company Secretary and Compliance Officer of our Company and/or the BRLM at their respective addresses mentioned below. All comments must be received by NSE, EmERGE and/or our Company and/or BRLM in relation to the issue on or before 5 p.m. on the 21st day from the aforesaid date of filing the DRHP with NSE, EmERGE.

Investments in Equity and Equity-related securities involve a degree of risk and investors should not invest any funds in this issue unless they can afford to take the risk of losing their entire investment. Investors are advised to read the risk factors carefully before taking an investment decision in the Issue. For taking an investment decision, investors must rely on their own examination of our Company and the Issue including the risks involved. The Equity Shares issued in the Issue have not been recommended or approved by the Securities and Exchange Board of India ("SEBI"), nor does SEBI guarantee the accuracy or adequacy of the Draft Red Herring Prospectus. Specific attention of the investors is invited to the section "Risk Factors" beginning on page 28 of the Draft Red Herring Prospectus.

Any decision to invest in the Equity Shares described in the DRHP may only be made after the Red Herring Prospectus ("RHP") has been filed with the RoC and must be made solely on the basis of such Red Herring Prospectus as there may be material changes in the Red Herring Prospectus from the DRHP.

The Equity Shares, when offered, through the Red Herring Prospectus, are proposed to be listed on SME Platform of National Stock Exchange Limited.

For details of the main objects of the Company as contained in its Memorandum of Association, see "Our History and Certain Other Corporate Matters" on page 161 of the DRHP. The liability of the members of the Company is limited. For details of the share capital and capital structure of the Company and the names of the signatories to the Memorandum of Association and the number of shares subscribed by them see "Capital Structure" on page 81 of the DRHP.

BOOK RUNNING LEAD MANAGER TO THE ISSUE	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICER
 GRETEX CORPORATE SERVICES LIMITED A-401, Floor 4th, Plot FP-616, (PT), Naman Midtown, Senapati Bapat Marg, Near Indiadiblis, Dadar (W), Dehli Road, Mumbai-400013, Maharashtra, India Contact Person: Pradip Agarwal Contact No.: +91 2265308500 Email: mbk@gretextgroup.com Website: www.gretextgroup.com SEBI Registration No: INM000012177 CIN: L7499MH2008PLC286128	 KFIN TECHNOLOGIES LIMITED 301, The Centrium, 3rd Floor, 57, Lal Bahadur Shastri Road, Nav Pads, Kuria (West), Mumbai - 400070, Maharashtra. Contact Person: Williams R Contact No.: +91 40 67 16 2222; Email: abacustyleinfo@kfintech.com Investor Grievance Email: enward.rs@kfintech.com Website: www.kfintech.com SEBI Registration No: INF0000000221 CIN: L72400MH2017PLC444072	 ABACUS LIFESTYLE BRANDS LIMITED House No. B-102, Vibhuti Khand, Gomti Nagar, Lucknow, Uttar Pradesh, India, 226010 Contact Person: Anikta Gupta Contact No.: +91 7571005076 Email: info@abacustylebrands.com Website: https://www.abacustylebrands.com/ CIN: U74101UP2011PLC047839

Investors can contact our Company Secretary and Compliance Officer, Book Running Lead Manager or Registrar to the Issue, in case of any pre issue or post issue related problems, such as non-receipt of letter of allotment, non-credit of allotted Equity shares in the respective beneficiary account, non-receipt of refund orders and non-receipt of funds by electronic mode etc.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the DRHP

For ABACUS LIFESTYLE BRANDS LIMITED

On behalf of the Board of Directors
Sd/-

ANKITA GUPTA

Company Secretary and Compliance Officer

ABACUS LIFESTYLE BRANDS LIMITED is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to undertake an initial public offer of its Equity Shares and has filed the Draft Red Herring Prospectus dated September 30, 2026 with EMERGE Platform of National Stock Exchange of India Limited ("NSE EMERGE"). The Draft Red Herring Prospectus is available on the website of NSE at www.nseindia.com and on the website of the BRLM i.e. Grete Corporate Services Limited at www.gretec.com and the website of our Company at <https://www.abacustylebrands.com/>. Potential investors should note that investment in equity shares involves a high degree of risk and for details relating to such risk, see the section titled "Risk Factors" beginning on page 28 of the DRHP. Potential investors should not rely on the DRHP filed with NSE, EmERGE for making any investment decision. The Equity Shares offered in the Issue have not been and will not be registered under the U.S. Securities Act of 1933 (the "U.S. Securities Act") or any state securities laws in the United States, and unless so registered, may not be offered or sold within the States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act and applicable U.S. state securities laws. Accordingly, the Equity Shares are being offered sold only outside the United States in offshore transactions in reliance on Regulation S and the applicable laws of the jurisdictions where those offers and sales are made. There will be no public offering of the Equity Shares in the United States.